

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF ST. CHARLES, IOWA

DUE: December 1, 2013

16206100600000
City of St. Charles
PO Box 118
St. Charles, IA 50240

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	200,603		200,603	194,883
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	200,603		200,603	194,883
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	40,927	0	40,927	39,923
Licenses and permits	3,216	0	3,216	2,275
Use of money and property	456	120	576	2,000
Intergovernmental	187,451	0	187,451	191,733
Charges for fees and service	48,832	148,725	197,557	190,350
Special assessments	0	0	0	0
Miscellaneous	13,794	0	13,794	6,435
Other financing sources	173,022	74,244	247,266	231,884
Total revenues and other sources	668,301	223,089	891,390	859,483
Expenditures and Other Financing Uses				
Public safety	46,166	0	46,166	48,327
Public works	102,895	0	102,895	117,175
Health and social services	0	0	0	0
Culture and recreation	26,898	0	26,898	36,681
Community and economic development	5,067	0	5,067	6,435
General government	43,256	0	43,256	150,029
Debt service	127,022	0	127,022	128,185
Capital projects	183,756	0	183,756	123,534
Total governmental activities expenditures	535,060	0	535,060	610,366
Business type activities	0	107,570	107,570	118,168
Total ALL expenditures	535,060	107,570	642,630	728,534
Other financing uses, including transfers out	135,998	74,244	210,242	157,187
Total ALL expenditures/And other financing uses	671,058	181,814	852,872	885,721
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,757	41,275	38,518	-26,238
Beginning fund balance July 1, 2012	526,274	89,191	615,465	416,978
Ending fund balance June 30, 2013	523,517	130,466	653,983	390,740
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 536,444	Other long-term debt	\$ 128,664	
Revenue debt	\$ 1,450,768	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 1,396,020	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/27/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
AnnMarie Ahl-Zook	→	641	396-2545	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/25/2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	133,639	11,495		55,469			200,603			200,603	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	133,639	11,495		55,469	0	0	200,603		T01	200,603	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	133,639	11,495		55,469	0	0	200,603			200,603	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		40,927					40,927		T09	40,927	14
15	TOTAL OTHER CITY TAXES	0	40,927	0	0	0	0	40,927	0		40,927	15
16	Section B - LICENSES AND PERMITS	3,216						3,216		T29	3,216	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	456						456	120	U20	576	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	456	0	0	0	0	0	456	120		576	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	88,104						88,104		B89	88,104	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	88,104	0	0	0	0	0	88,104	0		88,104	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		62,535					62,535		C46	62,535	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	62,535	0	0	0	0	62,535	0		62,535	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	14,621						14,621		D89	14,621	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	22,191						22,191		D89	22,191	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	36,812	0	0	0	0	0	36,812	0		36,812	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	124,916	62,535	0	0	0	0	187,451	0		187,451	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	148,725	A8Ø	148,725	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	48,237						48,237		A81	48,237	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	595						595		A89	595	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	48,832	0	0	0	0	0	48,832	148,725		197,557	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	13,794						13,794			13,794	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	13,794	0	0	0	0	0	13,794	0		13,794	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	324,853	114,957	0	55,469	0	0	495,279	148,845		644,124	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					37,024		37,024		NR	37,024	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	4,225	60,000		71,773			135,998	74,244		210,242	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	4,225	60,000	0	71,773	37,024	0	173,022	74,244		247,266	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	329,078	174,957	0	127,242	37,024	0	668,301	223,089		891,390	132
133												133
134	Beginning fund balance July 1, 2012	235,152	190,395	0	0	100,727	0	526,274	89,191		615,465	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	564,230	365,352	0	127,242	137,751	0	1,194,575	312,280		1,506,855	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	9,285						9,285		E62	9,285	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	3,552						3,552		E89	3,552	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	23,196	1,600					24,796		E24	24,796	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	6,500						6,500		E32	6,500	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	2,033						2,033		E66	2,033	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	44,566	1,600	0	0	0	0	46,166			46,166	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	41,648	261					41,909		E44	41,909	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	10,081						10,081		E44	10,081	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,983					2,983		E44	2,983	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	47,922						47,922		E81	47,922	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	99,651	3,244	0	0	0	0	102,895			102,895	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	19,904	1,332					21,236		E52	21,236	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,662						5,662		E61	5,662	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	25,566	1,332	0	0	0	0	26,898			26,898	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	5,067						5,067		E89	5,067	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,067	0	0	0	0	0	5,067			5,067	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,615	156					3,771		E29	3,771	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	26,050	3,215					29,265		E23	29,265	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	27						27		E89	27	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	320						320		E25	320	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,303	70					4,373		E31	4,373	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	5,500						5,500		E89	5,500	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	39,815	3,441	0	0	0	0	43,256			43,256	176
177	Section G — DEBT SERVICE				127,022			127,022			127,022	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	127,022	0	0	127,022			127,022	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	FEMA-Street Construction-Lagoon	97,894				85,862		183,756			183,756	184
185	REGULAR TRANSFER OUT							0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	97,894	0	0	0	85,862	0	183,756			183,756	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	97,894	0	0	0	85,862	0	183,756			183,756	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	312,559	9,617	0	127,022	85,862	0	535,060			535,060	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ST. CHARLES			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								394	E91	394	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								107,176	E80	107,176	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ST. CHARLES					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								107,570		107,570	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	312,559	9,617	0	127,022	85,862	0	535,060	107,570		642,630	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	3,235	132,763					135,998	74,244		210,242	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	3,235	132,763	0	0	0	0	135,998	74,244		210,242	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	315,794	142,380	0	127,022	85,862	0	671,058	181,814		852,872	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								130,466		130,466	269
270	Total ending fund balance June 30, 2013	248,436	222,972	0	220	51,889	0	523,517	130,466		653,983	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	564,230	365,352	0	127,242	137,751	0	1,194,575	312,280		1,506,855	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF ST. CHARLES																		
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																													
Purpose										Amount paid to other local governments					Purpose										Amount paid to State				
Correction.....										M05 \$					Highways.....										L44 \$				
Health.....										M32					All other.....										L89 \$				
Highways.....										M44																			
Transit subsidies.....										M94																			
Libraries.....										M52																			
Police protection.....										M62																			
Sewerage.....										M80																			
Sanitation.....										M81																			
All other.....										M89 \$ \$																			
Part IV	SALARIES AND WAGES																												
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																													
															Amount - Omit cents														
Total salaries and wages paid.....															200 \$					47,035									
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																												
A. Long-term debt		Debt outstanding JULY 1, 2012 (a)		Debt during the fiscal year		Issued (b)		Retired (c)		Debt Outstanding JUNE 30, 2013		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)									
1. Water utility		\$		\$		39U \$		49U \$		49U \$		49U \$		49U \$		49U \$		49U \$		I91 \$									
2. Sewer utility		1,067,000		0		24,000		49U		49U		49U		1,043,000		49U		49U		I89 32,010									
3. Electric utility		19U		29U		39U		49U		49U		49U		49U		49U		49U		I92									
4. Gas utility		19U		29U		39U		49U		49U		49U		49U		49U		49U		I93									
5. Transit-bus		19U		29U		39U		49U		49U		49U		49U		49U		49U		I94									
6. Industrial Revenue		19T		24T		34T				44T		44T		44T		44T		44T		I89									
7. Mortgage revenue		19T		24T		34T				44T		44T		44T		44T		44T		I89									
8. TIF revenue		19U		29U		39U		49U		49U		49U		49U		49U		49U		I89									
9. Other-Specify Kephart-Street		19U 100,000		29U		39U 50,000		49U 50,000		49U		49U		49U		49U		49U		I89 5,250									
10. Capital Lease - Pumper Truck		19U 56,595		29U		39U 10,151		49U 46,444		49U		49U		49U		49U		49U		I89 3,084									
11. 2011 Street Project		19U 761,000		29U		39U 30,000		49U 440,000		49U		49U		49U		49U		49U		I89 28,537									
12. Sewer - Series 2012		19U 122,768		29U		39U 3,000		49U		49U		49U		49U		49U		49U		I89 2,038									
13. Warren Water System Loan		19U		29U		39U		49U		49U		49U		49U		49U		49U 50,000		I89									
14. Fire Assn. Bldg Loan		19U 80,000		29U		39U 1,336		49U		49U		49U		49U		49U		49U 78,664		I89 5,164									
Total long-term debt		2,187,363		0		118,487		536,444		0		1,450,768		128,664		76,083													
B. Short-term debt		Amount - Omit cents																											
Outstanding as of JULY 1, 2012										61V \$																			
Outstanding as of JUNE 30, 2013										64V \$																			
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																		
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																													
Actual valuation -- January 1, 2011										\$		27,920,396				x .05 = \$		1,396,020											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013										Amount - Omit cents																		
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																							
		\$		\$				653,983		653,983																			
REMARKS												V98																	